

LESSON PLAN (Jan-May 2024)

Name of Teacher – SUSHIL KUMAR Subject: - Human Resource Management

Paper – BC 603

Class – B.COM IIIrd (SEM. 6th)

Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|--|
| Jan. 23-27 | Human resource management: meaning, nature, history |
| Jan. 29- Feb. 3 | Scope, objectives, functions, importance; HRM vs. HRD and personal management. |
| Feb. 5-10 | Human resource planning: meaning, Importance, objectives, process, factors affecting manpower |
| Feb. 12-17 | Planning, problems and suggestions for making HR planning effective, Job Analysis: meaning, process of job analysis, |
| Feb. 19-23 | Methods of collecting job analysis data, potential problems with job analysis; job description and job specification. |
| Feb. 26- March 2 | Recruitment: meaning, purpose, recruitment policy, Factors affecting recruitment; |
| March 4-9 | Source of recruitment, internal and external methods of recruitment. |
| March 11-16 | Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection. |
| March 18-22 | Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content |
| March 23-27 | Vacations |
| March 28-30 | Responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; |
| April 1-6 | Promotion: purpose, basis, promotion policy; demotion: causes, demotion policy. |
| April 8-12 | Training: meaning, training and education, training and development, objectives, importance, |
| April 15-20 | Steps in designing training programme; training methods: on-the-job and off-the-job methods. |
| April 22-27 | Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal. |
| April 29- May 4 | Revision |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |







LESSON PLAN (Jan-May 2024)

Name of Teacher – SUSHIL KUMAR Subject: - INCOME TAX II

Paper – BC 604

Class – B. COM IIIrd (SEM 6th)

Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|---|
| Jan. 23-27 | Deductions under section 80C to 80U in computing total income. |
| Jan. 29- Feb. 3 | Deductions under section 80C to 80U in computing total income. |
| Feb. 5-10 | Computation of total income and tax liability of an individual and H.U.F. |
| Feb. 12-17 | Computation of total income and tax liability of an individual and H.U.F. |
| Feb. 19-23 | Computation of total income and tax liability of a Firm. |
| Feb. 26- March 2 | Computation of total income and tax liability of a Firm. |
| March 4-9 | Deduction of tax at source; advance payment of tax. |
| March 11-16 | Income tax authorities and their powers. |
| March 18-22 | Procedure for assessment. |
| March 23-27 | Vacations |
| March 28-30 | Different types of returns. |
| April 1-6 | Procedure of filing e-return and revised return. |
| April 8-12 | Procedure of filing e-return and revised return. |
| April 15-20 | Recovery and refund of tax. |
| April 22-27 | Penalties and prosecutions; appeals and revision |
| April 29- May 4 | Revision |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |

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LESSON PLAN (Jan-May 2024)

Name of Teacher – SUSHIL KUMAR Subject: - BUSINESS LAWS II

Paper – BC 403

Class – B. COM IInd (SEM. 4th)

Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|--|
| Jan. 23-27 | Negotiable Act 1881: scope, features and types. |
| Jan. 29- Feb. 3 | Negotiation; Crossing; Dishonor and discharge of negotiable instruments. |
| Feb. 5-10 | Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties. |
| Feb. 12-17 | liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences. |
| Feb. 19-23 | settlement of accounts, registration of firms, effect of non-registration. |
| Feb. 26- March 2 | Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP). |
| March 4-9 | Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs. |
| March 11-16 | conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP. |
| March 18-22 | Information Technology Act 2000: purpose, digital signature. |
| March 23-27 | Vacations |
| March 28-30 | electronic governance; attribution of Information Technology Act 2000 |
| April 1-6 | acknowledgement and dispatch of electronic records of Information Technology Act 2000 |
| April 8-12 | certifying digital signature. |
| April 15-20 | penalties and other provisions. |
| April 22-27 | RTI Act, 2005: important provisions |
| April 29- May 4 | RTI Act, 2005: important provisions |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |

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LESSON PLAN (Jan-May 2024)

Name of Teacher – SUSHIL KUMAR Subject: - COMPANY LAW II

Paper – BC 404

Class – B.COM Hnd (SEM. 4th)

Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|--|
| Jan. 23-27 | Membership in companies; Company management and administration; |
| Jan. 29- Feb. 3 | Directors: legal position, qualification. |
| Feb. 5-10 | appointment, removal; Powers, duties & liabilities of directors; managerial remuneration |
| Feb. 12-17 | key management personnel: managing director, |
| Feb. 19-23 | whole time director, manager; Company Secretary: |
| Feb. 26- March 2 | Role, appointment, duties, liabilities, rights and dismissal |
| March 4-9 | Meetings: kinds of meetings, |
| March 11-16 | Requisites of a valid meeting: authority, notice & agenda, |
| March 18-22 | Quorum, chairperson & conduct of meeting, resolutions, minutes & proxy. |
| March 23-27 | Vacations |
| March 28-30 | Dividend; accounts of companies; audit & auditors; |
| April 1-6 | Prevention of oppression & mismanagement; |
| April 8-12 | Compromise, arrangement, reconstruction and amalgamation; |
| April 15-20 | Winding up: meaning, modes of winding up: |
| April 22-27 | Procedure and consequences of winding up. |
| April 29- May 4 | Revision |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |

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LESSON PLAN (Jan-May 2024)

Name of Teacher – SUSHIL KUMAR

Subject: - Computerized Accounting System

Paper – BC 405

Class – B.COM IInd (SEM 4th)

Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|---|
| Jan. 23-27 | Introduction: installation of Tally, |
| Jan. 29- Feb. 3 | ERP9 – Licensing configurations – |
| Feb. 5-10 | Tally Vault Password – Security Control in Tally, |
| Feb. 12-17 | ERP9 – Splitting Company Data – Backup and Restore. |
| Feb. 19-23 | Accounting: voucher entry, budget, |
| Feb. 26- March 2 | cost center, balance sheet, profit and loss account, currency, |
| March 4-9 | Debit note, credit note, interest calculation. |
| March 11-16 | Inventory: stock item, sales order, purchase order, delivery note, rejection out. |
| March 18-22 | Computerized Tax Liability Calculation. |
| March 23-27 | Vacations |
| March 28-30 | Payroll: Salary Accounting – Introduction to Payroll |
| April 1-6 | Payroll Masters – Payroll Vouchers |
| April 8-12 | Overtime Payment – Gratuity |
| April 15-20 | Advanced Payroll Transactions Basic Salary. |
| April 22-27 | Overtime, Bonus, Gratuity, |
| April 29- May 4 | Loan, ESI, Provident Fund, Pension, Commission |
| May 6-11 | Test and Assignments |
| May 13-15 | Test and Assignments |

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LESSON PLAN (Jan-May 2024)

Name of Teacher – Dr. Jyoti Ladwal

Subject: - Company Law

Paper – Company Law

Class – B.Com. I (2nd Semester)

Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|---|
| Jan. 23-27 | Company: Concept, characteristics, types; |
| Jan. 29-31 | Conversion of private company into public company & vice versa; |
| Feb. 1-3 | Incorporation of a company; |
| Feb. 5-10 | Legal position of promoters; Pre-incorporation contracts. |
| Feb. 12-17 | Memorandum of Association: Clauses and alteration procedure |
| Feb. 19-23 | Doctrine of ultra vires; Articles of Association: Clauses and alteration; |
| Feb. 26-29 | Doctrine of indoor management; Doctrine of constructive notice; |
| March 1-2 | Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, |
| March 4-9 | Mis-statement and remedies, liabilities for misstatements in Prospectus |
| March 11-16 | Share capital: Types, issue and allotment of shares; |
| March 18-22 | Reduction of share capital; |
| March 23-27 | Vacations |
| March 28-30 | Board of Directors: Composition, legal position, |
| April 1-6 | qualification, appointment, powers, duties & liabilities and removal of directors; |
| April 8-12 | Company secretary: Role, appointment, duties, liabilities, rights and removal. |
| April 15-20 | Dividend: Types, factors affecting dividend decisions, |
| April 22-27 | Legal provisions, dividend practices prevalent in India; |
| April 29-30 | Winding up of a company: Reasons, modes, |
| May 1-4 | Procedure and implications of winding up. |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |

LESSON PLAN (Jan-May 2024)

Name of Teacher – Dr. Jyoti Ladwal
Paper – - Principles of Marketing

Subject: - Principles of Marketing
Class – B.Com. I (2nd Semester)
Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|---|
| Jan. 23-27 | Marketing: Concept, nature, scope and importance; |
| Jan. 29-31 | Evolution of Marketing; Understanding marketing in new perspectives; |
| Feb. 1-3 | Marketing environment: Concept, importance; |
| Feb. 5-10 | Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; |
| Feb. 12-17 | Demographic, socio-cultural, political, economic, natural, technological, and legal. |
| Feb. 19-23 | Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio-cultural. |
| Feb. 26-29 | Consumer behaviour: Concept, nature and importance, consumer buying decision process, |
| March 1-2 | factors Influencing consumer buying behaviour; |
| March 4-9 | Market segmentation: Concept, importance and bases; |
| March 11-16 | Target market selection; Positioning: Concept, importance and bases. |
| March 18-22 | Product: Concept, importance and classification; |
| March 23-27 | Branding, Packaging and Labelling; |
| March 28-30 | Pricing: pricing objectives; factors influencing pricing; |
| April 1-6 | Vacations |
| April 8-12 | Product life cycle; New product development; Pricing: Concept, significance, price determination, |
| April 15-20 | Pricing methods, pricing policies and strategies. |
| April 22-27 | Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; |
| April 29-30 | Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; |
| May 1-4 | Retailing; Wholesaling. Overview of recent developments in marketing: |
| May 6-11 | Social marketing; Online marketing; Direct marketing; |
| May 13-15 | Green marketing; Relationship marketing. |
| | Revision |
| | Test and Assignments |




LESSON PLAN (Jan-May 2024)

Name of Teacher –Dr. Jyoti Ladwal
Paper – BC-401, Corporate Accounting-II

Subject: - Corporate Accounting
Class – B.Com. II (4th Semester)
Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|--|
| Jan. 23-27 | Valuation of goodwill: concepts and calculation |
| Jan. 29-31 | Valuation of goodwill: concepts and calculation |
| Feb. 1-3 | Valuation of goodwill: concepts and calculation |
| Feb. 5-10 | Valuation of shares: concepts and calculation |
| Feb. 12-17 | Valuation of shares: concepts and calculation |
| Feb. 19-23 | Valuation of shares: concepts and calculation |
| Feb. 26-29 | Accounts of holding companies |
| March 1-2 | Accounts of holding companies |
| March 4-9 | Preparation of consolidated balance sheet with one subsidiary company, |
| March 11-16 | Relevant provisions of Accounting Standard 21. |
| March 18-22 | Liquidation of companies |
| March 23-27 | Vacations |
| March 28-30 | Liquidation of companies |
| April 1-6 | Liquidation of companies |
| April 8-12 | Accounts of banking organizations. |
| April 15-20 | Accounts of banking organizations. |
| April 22-27 | Accounts of banking organizations. |
| April 29-30 | Accounts of insurance companies |
| May 1-4 | Accounts of insurance companies |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |

LESSON PLAN (Jan-May 2024)

Name of Teacher –Dr. Jyoti Ladwal
Paper – Advertising

Subject: - Advertising
Class – B.Com. II (4th Semester)
Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|---|
| Jan. 23-27 | Advertising: meaning, importance & scope, |
| Jan. 29-31 | Advertising vs. publicity, promotion mix, |
| Feb. 1-3 | Advertising process |
| Feb. 5-10 | Communication and advertising mix |
| Feb. 12-17 | Communication process; |
| Feb. 19-23 | advertising functions; types of advertising; |
| Feb. 26-29 | E-advertising; |
| March 1-2 | Economic, legal, ethical and social aspects of advertising; |
| March 4-9 | Creative aspects of advertising: advertising appeals, |
| March 11-16 | Copy writing, headlines, illustrations and message. |
| March 18-22 | Advertising media: types of media, merits and demerits; |
| March 23-27 | Media planning and scheduling. |
| March 28-30 | Vacations |
| April 1-6 | Advertising agency: concept |
| April 8-12 | Role & relationship with clients, advertising department. |
| April 15-20 | Advertising and consumer behavior. |
| April 22-27 | Advertising Effectiveness: concept and benefits; |
| April 29-30 | Measuring advertising effectiveness |
| May 1-4 | Advertising effectiveness: pre, post and concurrent tests. |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |

LESSON PLAN (Jan-May 2024)

Name of Teacher –Dr. Jyoti Ladwal
Paper – Management Accounting

Subject: - Management Accounting
Class – B.Com. III (6th Semester)
Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|---|
| Jan. 23-27 | Management accounting: concept, scope, |
| Jan. 29-31 | Techniques and significance, comparison between financial accounting, |
| Feb. 1-3 | Cost accounting and management accounting. |
| Feb. 5-10 | Management reporting: need and type of reports. |
| Feb. 12-17 | Management information system. |
| Feb. 19-23 | Analysis of financial statements: |
| Feb. 26-29 | Comparative statements, common size statements, |
| March 1-2 | Ratio analysis: liquidity, solvency, |
| March 4-9 | Profitability and turnover; trend analysis. |
| March 11-16 | Cash flow: need and method of preparing statements. |
| March 18-22 | Cash flow: need and method of preparing statements. |
| March 23-27 | Vacations |
| March 28-30 | Funds flow statements: need and method of preparing statements. |
| April 1-6 | Absorption V/S variable costing: features and income determination, |
| April 8-12 | Cost volume profit analysis, break-even analysis, |
| April 15-20 | Contribution; P/V ratio, break-even point, |
| April 22-27 | Margin of safety, Angle of incidence, determination of cost indifference point. |
| April 29-30 | Budgeting and budgetary control: need, methods |
| May 1-4 | Types of budgets, essentials of budgetary control system. |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |

LESSON PLAN (Jan-May 2024)

Name of Teacher –Dr. Jyoti Ladwal
Paper – Business Environment

Subject: - Business Environment
Class – B.Com. III (6th Semester)

Session: - 2023-2024 (Even Sem.)

| Weeks With Months | Contents |
|-------------------|---|
| Jan. 23-27 | Business environment: concept, components, and importance; |
| Jan. 29-31 | Environmental and organizational scanning: concept importance & techniques. |
| Feb. 1-3 | Public, private and joint sectors in India. |
| Feb. 5-10 | Public, private and joint sectors in India. |
| Feb. 12-17 | Public, private and joint sectors in India. |
| Feb. 19-23 | Economic systems: capitalist, socialist & mixed economy. |
| Feb. 26-29 | Economic systems: capitalist, socialist & mixed economy. |
| March 1-2 | Economic planning in India: achievement & failures, planning machinery in India |
| March 4-9 | Economic planning in India: achievement & failures, planning machinery in India |
| March 11-16 | Role of Government: monetary policy |
| March 18-22 | Role of Government: fiscal policy |
| March 23-27 | Vacations |
| March 28-30 | Role of Government: make in India. |
| April 1-6 | Foreign investment: concept, need, types & barrier; |
| April 8-12 | Multinational corporations in India, |
| April 15-20 | Globalization of Indian business. |
| April 22-27 | Competition Act, |
| April 29-30 | Foreign Exchange Management Act. |
| May 1-4 | Foreign exchange market: an overview. |
| May 6-11 | Revision |
| May 13-15 | Test and Assignments |